Government of Kerala
1973

Reg. No. K. 102.

162849

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XVIII] Trivandrum, Sunday, 1st April 1973 / 11th Chaitra 1895 [No. 300

GOVERNMENT OF KERALA

Law Department

NOTIFICATION

Dated, Trivandrum, 1st April 1973/ 11th Chaitra, 1895.

No. 3452-H4/73/Law.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 1st day of April, 1973.

By order of the Governor,

M. SEKHARAN,

Law Secretary.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1973.

ACT 7 OF 1973

THE KERALA STAMP (AMENDMENT) ACT, 1973

An Act further to amend the Kerala Stamp Act, 1959.

Preamble.—WHEREAS it is expedient further to amend the Kerala Stamp Act, 1959, for the purposes hereinafter appearing;

BE it enacted in the Twenty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Stamp (Amendment) Act, 1973.

(2) It shall come into force on the 1st day of April, 1973.

2. *Omission of section 3A.*—In the Kerala Stamp Act, 1959 (17 of 1959) (hereinafter referred to as the principal Act), section 3A shall be omitted.

3. *Amendment of section 6.*—In section 6 of the principal Act, the *Explanation* shall be omitted.

4. *Amendment of section 25.*—In the proviso to the *Explanation* to section 25 of the principal Act, the brackets, words, figures and letter "(other than the additional duty paid in pursuance of sub-section (2) of section 3A)" shall be omitted.

5. *Amendment of Schedule.*—In article 30 of the Schedule to the principal Act, in item (i) of clause (b), in the entry in column (3), the brackets, words, figures and letter "(other than the additional duty paid in pursuance of sub-section (2) of section 3A)" shall be omitted.

6. *Repeal.*—The Kerala Stamp (Amendment) Act, 1972 (6 of 1972), is hereby repealed.

Government of Kerala
1973

Reg. No. K 107.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XVIII] Trivandrum, Sunday, 1st April 1973 / 11th Chaitra 1895 [No. 301

GOVERNMENT OF KERALA

Law Department

NOTIFICATION

No. 3576/K2/73/Law. *Dated, Trivandrum, 1st April 1973/ 11th Chaitra, 1895.*

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 1st day of April, 1973.

By order of the Governor.

M. SEKHARAN,
Law Secretary.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1973.

ACT 8 OF 1973

THE KERALA ADDITIONAL TAX ON ENTERTAINMENTS AND SURCHARGE ON SHOW TAX (AMENDMENT) ACT, 1973

An Act further to amend the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963.

Preamble.—WHEREAS it is expedient further to amend the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963, for the purpose hereinafter appearing;

BE it enacted in the Twenty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Additional Tax on Entertainments and Surcharge on Show Tax (Amendment) Act, 1973.

(2) It shall come into force on the 1st day of April, 1973.

2. *Omission of section 2A.*—Section 2A of the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963 (22 of 1963), shall be omitted.

3. *Repeal.*—The Kerala Additional Tax on Entertainments and Surcharge on Show Tax (Amendment) Act, 1972 (7 of 1972), is hereby repealed.

Government of Kerala
1973

Reg. No. K. 107.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XVIII] Trivandrum, Sunday, 1st April 1973 / 11th Chaitra 1895 [No. 302

GOVERNMENT OF KERALA

Industries (B) Department

THE KERALA CEMENT STOCKISTS LICENSING (DECLARATION OF STOCKS AND MAINTENANCE OF RECORDS) ORDER, 1973

G. O. (P) No. 136/73/ID. *Dated, Trivandrum, 1st April,* 1973.

In exercise of the powers conferred by Section 3 of the Essential Commodities Act, 1955 (Central Act 10 of 55) read with Ministry of Commerce, Notification No. S.O. 1844 dated 18-6-1966 published in Gazette of India Extraordinary dated 18th June 1966 the Government of Kerala hereby makes the following order.

ORDER

1. *Short title, extent and commencement.*—(1) This order may be called the Kerala Cement Stockists Licensing (Declaration of Stocks and Maintenance of Records) Order, 1973.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force forthwith

2. *Definitions.*—In this Order, unless the context otherwise requires—

(a) "Stockist" means a person engaged in the business of purchase, sale or storage for sale of Cement but does not include an industrial undertaking which is engaged in the manufacture or production of Cement and which is registered or licensed under the Industries (Development and Regulation) Act, 1951;

(b) "Form" means a form set forth in the schedule to this order;

(c) "free sale Cement" means cement supplied to Stockists directly by cement factories from the quota allotted to them for the free sale by the Central Government;

(d) "Licensing Authority" means an Officer appointed by the Government to exercise the powers and perform the duties of the licensing authority under this Order;

(e) "Cement" means any variety of cement manufactured in India, and includes portland pozzolans cement, blast furnace slag cement, rapid hardening cement and low heat cement, but does not include oil well cement waterproof (hydrophobic) cement and white and coloured cement (other than grey portland cement).

3. *Stocks not to exceed 5 tonnes.*—No person shall have in his possession at any time stocks of cement in excess of five tonnes, except under a permit or licence issued under this order. Those who already have stocks in excess of five tonnes at the commencement of this order shall declare their stocks to the permit issuing authorities mentioned in clause 18 within seven days.

4. *Licensing of stockists.*—(1) No person shall carry on business as a stockist in cement except under and in accordance with terms and conditions of licence issued in this behalf by the District Collector.

(2) A separate licence shall be necessary for each place of business.

5. *Issue of Licence.*—(1) Every application for a licence or renewal thereof shall be made to the licensing authority in Form A.

(2) Every licence issued, reissued or renewed under this order shall be in Form B and shall be subject to the conditions specified therein.

6. *Period of licence and fees chargeable.*—(i) Every licence granted by this order shall be valid from the date of issue to the last day of March of the financial year in which it is issued and may thereafter be renewed for a further period of one year at a time.

(ii) The fees specified below shall be chargeable in respect of each licence, namely:—

For issue of Licence Rs. 10.

For renewal of Licence Rs. 5.

For issue of duplicate licence Rs. 20.

7. *Deposit of Security.*—(1) Every stockist who is granted a licence under this Order, shall, before the licence is issued to him furnish a security deposit of Rs. 500 to the Licensing authority.

Note:—The Security shall be in any of the forms and subject to the conditions prescribed in Article 304 of the Kerala Financial Code and shall be pledged in favour of the licensing authority.

8. *Power to refuse license.*—The licensing authority may, in the interest of the general public and for reason to be recorded in writing refuse to grant, re-issue or renew a licence.

9. *Contravention of conditions of licence etc.*—(1), No holder of a licence issued under this Order or his servants or agent or any other person acting on his behalf shall contravene any of the terms and conditions of the licence or the provisions of this Order and if any such holder or his agent or servant or any other person acting on his behalf contravenes any of the terms and conditions of the licence or provisions of this Order or any other Order issued by a competent authority under Section 3 of the Essential Commodities Act, 1955 (Central Act 10 of 1955), which is for the time being enforced, then, without prejudice to any other action that may be taken against him, his licence may be cancelled or suspended by the licensing authority or any officer of the Industries Department not below the rank of Industries Extension Officer or any Officer of the Revenue Department not below the rank of Tahsildar or any Officer of the Police Department not below the rank of a Sub-Inspector by an order in writing:

Provided that no order shall be made under this clause unless the licencee has been given a reasonable opportunity of stating his case in writing against the proposed cancellation or suspension.

(2) Notwithstanding anything contained in sub clause (1), where a licencee has been convicted by a Court of law in respect of contravention of any order made under Section 3 of the Essential Commodities Act, 1955 (Central Act 10 of 1955), relating to cement, the licensing authority may, by an order in writing, cancel his licence:

Provided that where such conviction is set aside in any appeal or revision, the licensing authority may, on application in Form 'A' by a person whose licence has been cancelled, re-issue the licence to such person.

10. *Disposal of stock when licence is cancelled or suspended.*—When a licence issued under this Order is cancelled or suspended the stocks of Cement available with the licencee at the time of such cancellation or suspension shall be disposed of in accordance with the directions of the licensing authority or the officer passing the order of cancellation or suspension.

11. *Forfeiture of security deposit.*—(1) Without prejudice to the provisions of clause 8, if the licensing authority or any officer of the Industriers Department not below the rank of Industries Extension Officer or any officer of the Revenue Department not below the rank of Tahsildar or any officer

of the Police Department not below the rank of Snb Inspector is satisfied that the licencee has contravened any of the conditions of the licence and that forfeiture of the security deposit is called for, he may, after giving the licencee a reasonable opportunity of stating his case against the forfeiture, by an order in writing, forfeit the whole or any part of the seenrity deposited by him and communicate a copy of the order to the licencee.

(2) The licencee shall, if the amonnt of security at any time falls short of the amounr specified in elause 6, forthwith deposit further seenrity to make up that amount on being required by the licensing authority to do so.

(3) Upon due compliance by the licencee with all obligations under the licence, the amount of security or such part thereof, which is not forfeited as aforesaid, shall be returned to the licencee, after the termination of the licence.

12. *Appeal and Revision.*—(1) Any person aggrieved by any order of the licensing authority refusing to grant, re-issue or renew a licence or cancelling or suspending a licence or forfeiting the seenrity deposited by the licencee under the provisions of this Order, may appeal to Government within thirty days of the date of receipt by him of such order.

(2) The Government may call for and examine the records of any order passed by any snbordinate anthority under the provisions of this Order for the purpose of satisfying themselves as to the legality or to the propriety of such order and may pass such order in reference thereto as the Government may deem fit:

Provided that no order to the disadvantages of a person shall be passed under this elause unless the person concerned is given an opportunity of making any representation which he may wish to make against such order.

13. *Powers of entry, search, seizure, etc.*—(1) The licensing anthority or any other officer of the Industries Department not below the rank of Industries Extension Officer or any officer of the Revenue Department not below the rank of Tahsildar or any officer of the Police Department not below the rank of Snb Inspector or any other officer authorised by the Government in this behalf, may, with a view to securing compliance with the provisions of this Order inspect any books of accounts or other documents maintained by the stockist in the course of business or any stock of cement in his possession or under his control;

(b) seize any such books of accounts or other documents, which in his opinion would be useful for, or relevant to any proceedings under this Order;

(c) Stop and search any person or animal, vessel or vehicle or any other conveyance of receptacle engaged or used or intended to be engaged or used for the movement of cement;

(d) enter and search any premises or places where any of the authorities specified in this snb-elanse has reason to believe that cement belonging to or in the possession or under the control of any stockist is stored or kept;

(e) Seize the stock of cement in respect of which any of the authorities specified in this sub-clause has reason to believe that any provision of this Order has been, is being or is about to be contravened, along with the packages, coverings, or receptacles in which such cement is found or the animals, vessels, vehicles, boats or other conveyances, used in carrying such cement and thereafter take all measures necessary for securing the production of the stock of cement along with the packages, coverings, receptacles, animals, vehicles, vessels or other conveyances so seized, before the appropriate Court and for their safe custody pending such production.

Explanation:—"Appropriate Court" in this sub-clause shall mean such Court as is specified in or under the Essential Commodities Act, 1955 in which proceedings would lie for contravention of the provisions of this Order.

(2) The provisions of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898) relating to search and seizure shall, so far as may be, apply to search and seizure under this clause.

(3) Where any of the authorities specified in sub-clause (1) effects any seizure under the said sub-clause, he shall prepare forthwith an inventory of the articles or materials seized and shall also issue a receipt or the same.

(4) Any books of accounts or other documents seized under the provisions of sub-clause (1) shall be returned to the person from whom they were seized not later than sixty days from the date of seizure, after taking copies thereof or extracts therefrom, if necessary, provided that the person from whom they are so seized certifies as true such copies or extracts before taking back such books of accounts or other documents.

14. *Stockist not to withhold stocks from sale.*—Subject to the provisions contained in clause 18, no stockist shall withhold from sale or refuse to sell cement ordinarily kept for sale..

15. *Price list to be displayed at places of business.*—Every stockist shall exhibit at the entrance or some other prominent place of his business premises, the the price list of cement held by him for sale. Such price list shall be legibly written in the principal language of the locality concerned and in English. It shall indicate separately the prices of different varieties of Cement.

16. *Stockist to maintain accounts.*—(1) Every dealer shall maintain a register of daily accounts of his stock of cement showing correctly:—

(a) the opening stock of each day.

(b) the quantities received on each day showing the place from where and the source from which received.

(c) the quantities delivered or otherwise removed on each day showing the places of destination; and

(d) the closing stock on each day.

(2) Every stockist shall complete his accounts for each day on the day to which they relate unless prevented by reasonable cause, the burden of proving which shall be upon him.

(3) Every stockist shall submit to the Distrit Collector or any other officer authorised by him in this behalf, a true return of the stocks, receipts and deliveries of cement every fortnight (1st to 15th and 16th to the end of the month)in form 'C' so as to reach the District Collector or the officer authorised within 7 days after the close of fortnight.

17. *Stockist to issue receipt or invoice.*—Every stockist shall issue to every customer a correct receipt or invoice as the case may be showing his own name and address the name and address of the Customer, the date of transaction, the quantity sold, the price per unit of sale and the total amount charged and shall keep a duplicate of the same to be available for inspection by the authorities concerned.

18. *Restriction on sale of Cement*·—No stockist shall sell cement to any person or similar stockists except under and in accordance with the terms and conditions of permit issued in from 'D' by the Director of Industries and commerce, District Collector, Revenue Divsional Officers and Tahsildars, as specified below:-

Up to 10 bags	..	Tahsildar
Between 11 to 100 bags	..	Revenue Divisional Officer
Between 101 to to 400	..	District Collector
Above 400 bags	..	Director of Industries & Commerce.

Application for the grant of permit for purchase of cement shall be in Form No.'E' appended to this order, observing the following formalities:-

(a) Applications should be certified by an Engineer not below the rank of an Assistant Engineer in Government service, if the requirement of cement is above 100 bags, requirements upto 100 bags may be certified by a Junior Engineer in Government service.

(b) Applications for cement should be affixed by Court fee stamp to the value of Rupees two.

19. *Power to refuse permit.*—The Officers authorised to issue a permit may, for reasons to be recorded in writing refuse to issue a permit.

20. *Contravention of Conditions of permit.*—No holder of a permit issued under this order or his agent or servant or any other person acting on his behalf should contravene any of the terms or conditions of the permit and if any such holder or his agent or servant or any other person acting on his behalf contravenes any of the said terms or conditions, then, without prejudice to any other action that may be taken against him, his permit may be cancelled or suspended by order in writing of the officer granting the permit.

21. Nothing in this Order shall apply to the sale or storage for sale or purchase of cement by the Central Government, State Government, and Kerala State Electricity Board.

By order of the Governor,

SARALA GOPALAN,

Joint Secretary to Government.

FORM A

(*See* Clause 5)

APPLICATION FOR A STOCKIST'S LICENCE UNDER THE KERALA CEMENT STOCKISTS' LICENSING (DECLARATIONS OF STOCKS AND MAINTENANCE OF RECORDS) ORDER, 1973

1. Name of applicant:
   (in Block letters)

2. Father's name:

3. Full address of applicant:

4. Description of the premises where the business is to be carried on and for which the applicant desires to be licensed:

5. How long has the applicant been trading in cement?

6. Quantities of cement handled annually during the past 3 years:

I/We have carefully read the conditions of the licence in the Kerala Cement Stockists' Licensing (Declaration of Stocks and Maintenance of Records) Order, 1973, and I/We agree to abide by them.

I/We certify that the above statements are correct.

Place:

Date: *Signature of applicant*

FORM B

(*See* Clause 5)

LICENCE

1. Subject to the provision of the Kerala Cement Stockists' Licensing (Declaration of stocks and Maintenance of Records) Order, 1973............ is/are hereby authorised to carry on business as a stockist.

2. The licensee shall sell or store for sale, cement at the following places:—

(A separate licence shall be obtained for each place)

3. The licensee shall not acquire any cement for sale except under an authorisation issued by the Regional Cement Officer, State Trading Corporation of India Ltd., Madras.

4. The licensee shall maintain a register of daily accounts for the sale of cement showing correctly—

(a) the opening stock on each day;

(b) the quantities received on each day showing the place of origin;

(c) the quantities sold or otherwise removed on each day;

(d) the closing stock on each day;

The licensee shall also maintain another register giving details of the transactions from day to day under the following heads:—

(1) Date of transaction

(2) Name and address of purchaser

(3) Quantity sold

(4) The number and date of the permit or authorisation against which the cement is sold

(5) Signature of the purchaser

6. The licensee shall submit to the licensing authority and the Regional Cement Officer, State Trading Corporation of India, concerned a true and correct return of stocks, receipts and deliveries of cement during the month at the close of each calendar month.

7. The licensee shall issue to every customer a correct receipt or invoice as the case may be, giving his own name address and licence number, the date of transaction, the quantity sold name of the person to whom sold and the price charged, and shall keep a duplicate of the same available for inspection.

8. The licensee shall prominently display at each of the places mentioned in paragraph 2 a correct list, written in the language of the locality and in English, of the price of cement fixed from time to time under this order.

9. The licensee shall give all facilities at all reasonable time to the Regional Cement Officer, State Trading Corporation of India, the licensing authority and the officers authorised by the State Government for the inspection of his stocks and accounts at any place used by him for the storage or sale of cement.

10. The licensee shall comply with any directions that may from time to time be given by the State Government and by the licensing authority about the maintenance of accounts or the sale or storage of cement.

Signature of Licensing Authority.

The........................1973.

FORM C

(*See* Clause 16)

Return of stocks, receipts and deliveries of Cement for the fortnight/ month ending........................1973.

Name and address of the licensee:—

Opening stocks	*Quantity received during the month*	*Quantity sold under permit issued by Officers of the State Government*	*Closing balance*	*Remarks*
(1)	(2)	(3)	(4)	(5)

Place:

Date:

Signature of the Licensee.

FORM D

(*See* Clause 18)

GOVERNMENT OF KERALA

Messrs.

You are authorised to supply cement as follows:—

1. Indentor's name

2. Address

3. Quantity

4. The period, the consumer is permitted to be in possession of the cement from the date of issue.

5. The cement is issued only for the purpose of...................... at.............................and should be strictly used for that purpose

6. Permit not transferable.

7. The permit is valid for 15 days from the date of issue.

Signature and designation of Officer issuing the permit

Date:

Copy to Indentor for information.

FORM E

(*See* Clause 18)

Application for Cement for personal use

From

To

I require................(in words) bags cement during the month of ....year................for the following purpose(s):—

The work will be carried out at the following address:—

It is estimated that after the cement comes into my possession the work will take....................days to complete by which time the cement will have been consumed.

I have signed the declaration below and such declaration is binding on me.

Place: *Signature of Applicant.*

Date:

The application will be considered only if it is supported by the following:—

1. A court fee stamp for a value of Rs. 2 should be affixed on the application.
2. The requirement of cement should be supported by a certificate issued by an Engineer in Government service not below the rank of an Assistant Engineer/Junior Engineer as the case may be.

Place: *Signature and designation of*

Date: *authority supporting the request*

No application will be considered if the applicant fails to sign the declaration below:

DECLARATION CONCERNING THE APPLICANT OF CEMENT

Stamp duty, if any, payable on this agreement shall be borne by the applicant.

No application will be considered unless the declaration given below is signed by the applicant:

1. I declare that no authorisation or permit has already been issued for the cement required for the specified purpose, as defined above and for which I am now applying.

2. I declare that no other person has applied for the cement required for the specific purpose defined above.

3. I declare that no application for the cement required for the specific purpose as defined above is being made by me, or any other person on my behalf, through any other channel.

4. I declare that if an authorisation or permit is issued on my application, the full quantity of cement will be used for the work stated above and that it will not be used for any other work or given or sold to any other party and any breach by me of this condition will amount to misrepresentation and obtaining cement by false pretence.

5. I agree that any authorised representative of State Cement Controller or the Regional Cement Officer, State Trading Corporation of India, may inspect the work and my stocks obtained under this authorisation or previous authorisation (Whatever they may be) at any time on request and I shall also provide such information as to its use as may be asked for.

6. I agree that should it be found that any portion of the cement supplied to me has been resold or used for any other purpose than that stated by me or in the authorisation or is not required for the said purpose all the cement in stock or with me may be confiscated.

Place: *Signature of the Applicant*

Date:

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1973.